



Republic of the Philippines  
**TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY**  
 ISO 9001: 2015 Certified



February 11, 2021

**ATTY. GLAIZA T. DIMAPILIS-DELAPO**

Attorney IV  
 Audit Team Leader  
 COA-TESDA Main Office  
 Taguig City

Dear Auditor Delapo:

Submitting herewith the complete set of Financial Statements of the Central Office for the calendar year 2020 with comparative figures from 2019:

	Regular Agency	SSP Fund	Trust Fund	All Funds
Pre-Closing Trial Balance	√	√	√	√
Post-Closing Trial Balance	√	√	√	√
Detailed Statement of Financial Performance	√	√	√	√
Condensed Statement of Financial Performance	√	√	√	√
Detailed Statement of Financial Position	√	√	√	√
Condensed Statement of Financial Position	√	√	√	√
Statement of Changes in Net Assets/Equity	√	√	√	√
Statement of Cash Flow	√	√	√	√

Notes to Financial Statements, Statement of Comparison of Budget and Actual Amounts and Statement of Management's Responsibility for Financial Statements.

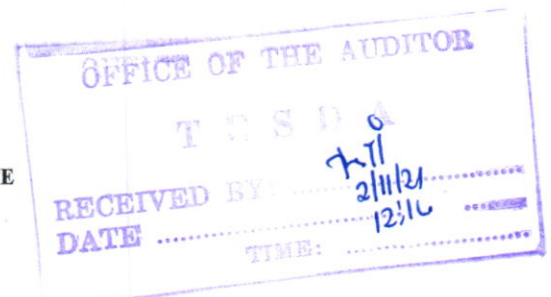
Please acknowledge receipt hereof.

Very truly yours,

**GABRIEL M. SAUGON**  
 Officer-In-Charge – Accounting Division  
 Financial and Management Services

OFFICE OF THE AUDITOR  
 TESDA  
 RECEIVED BY: *Justi*  
 DATE: *2/11/21*  
 TIME: *12:14*

**PRE-CLOSING TRIAL BALANCE  
ALL FUNDS  
AS OF DECEMBER 31, 2020**



<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Petty Cash	10101020	2,975,828.58	
Cash in Bank - Local Currency, Current Account	10102020	2,006,248,402.22	
Cash - Treasury/Agency Deposit, Regular	10104010	4,048,535.45	
Cash - Treasury/Agency Deposit, Trust	10104030	1,574,830.44	
Investments in Treasury Bonds-Local	10202030	217,141,840.87	
Accounts Receivable	10301010	16,913,166.44	
Due from National Government Agencies	10303010	458,906,526.27	
Due from Government-Owned and/or Controlled Corporations	10303020	3,018,364,708.19	
Due from Regional Offices	10304030	754,834,317.44	
Due from Operating Units	10304040	2,476,381.00	
Receivables - Disallowances/Charges	10305010	1,212,569.76	
Due from other Funds	10304050	177,954.90	
Due from Officers and Employees	10305020	12,099.99	
Other Receivables	10305990	7,599,444.15	
Other Supplies and Materials for Distribution	10402990	9,160.35	
Office Supplies Inventory	10404010	312,163.52	
Accountable Forms, Plates and Stickers Inventory	10404020	14,047,589.71	
Textbooks and Instructional Materials Inventory	10404100	341,410.00	
Construction Materials Inventory	10404130	53,082.72	
Other Supplies and Materials Inventory	10404990	3,351,877.00	
Semi-Expendable Information and Communications Technology Equipment	10405030	15,520.00	
Land	10601010	300,000,000.00	
Buildings	10604010	148,333,621.46	
Accumulated Depreciation - Buildings	10604011		94,592,015.44
Other Structures	10604990	18,259,962.22	
Accumulated Depreciation - Other Structures	10604991		7,772,519.48
Office Equipment	10605020	20,809,721.10	
Accumulated Depreciation - Office Equipment	10605021		14,780,555.62
Information and Communication Technology Equipment	10605030	93,065,478.29	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		64,112,227.38
Communication Equipment	10605070	16,283,609.80	
Accumulated Depreciation - Communication Equipment	10605071		10,490,789.28
Disaster Response and Rescue Equipment	10605090	850,438.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		137,788.21
Medical Equipment	10605110	30,000.00	
Accumulated Depreciation - Medical Equipment	10605111		28,500.00
Other Machinery and Equipment	10605990	19,928,558.29	
Accumulated Depreciation - Other Machinery and Equipment	10605991		16,213,901.58
Motor Vehicles	10606010	39,682,576.00	
Accumulated Depreciation - Motor Vehicles	10606011		20,231,010.76
Furniture and Fixtures	10607010	5,061,841.56	
Accumulated Depreciation - Furniture and Fixtures	10607011		3,975,476.57

Books	10607020	46,704.00	
Accumulated Depreciation - Books	10607021		44,368.80
Other Property, Plant and Equipment	10698990	7,191,910.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		3,019,459.26
Advances to Special Disbursing Officer	19901030	1,256,383.21	
Advances to Officers and Employees	19901040	95,086.08	
Other Prepayments	19902990	229,400.00	
Guaranty Deposits	19903020	64,750.00	
Other Deposits	19903990	701,150.00	
Other Assets	19999990	844,117,598.46	
Accounts Payable	20101010		28,139,020.00
Due to Officers and Employees	20101020		2,857,016.12
Due to BIR	20201010		3,246,118.13
Due to NGAs	20201050		291,319,951.69
Due to GOCCs	20201060		3,357,788.95
Due to Regional Offices	20301030		1,407,247,960.18
Due to Operating Units	20301040		854,073.20
Due to Other Funds	20301050		4,131,138.65
Trust Liabilities	20401010		3,664,434,435.76
Guaranty/Security Deposits Payable	20401040		5,564,739.80
Other Deferred Credits	20501990		142,800.00
Other Unearned Revenue	20502990		4,183,400.00
Other Payables	29999990		27,405,656.16
Accumulated Surplus/(Deficit)	30101010		2,698,073,079.94
Other Service Income	40201990		5,890,909.12
Rent/Lease Income	40202050		2,265,805.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		3,694,084.00
Interest Income	40202210		5,426,740.02
Other Business Income	40202990		211,859.03
Subsidy from National Government	40301010		5,439,313,470.85
Income from Grants and Donations in Kind	40402020		8,201,368.33
Miscellaneous Income	40609990		494,146.59
Salaries and Wages - Regular	50101010	175,824,067.89	
Salaries and Wages - Casual/Contractual	50101020	661,589.81	
Personal Economic Relief Allowance (PERA)	50102010	8,235,281.83	
Representation Allowance (RA)	50102020	4,077,522.14	
Transportation Allowance (TA)	50102030	3,208,450.00	
Clothing/Uniform Allowance	50102040	1,998,000.00	
Honoraria	50102100	2,623,085.09	
Hazard Pay	50102110	3,818,220.49	
Longevity Pay	50102120	235,000.00	
Overtime and Night Pay	50102130	932,678.01	
Year End Bonus	50102140	14,865,044.70	
Cash Gift	50102150	1,727,750.00	
Other Bonuses and Allowances	50102990	24,594,368.00	
Retirement and Life Insurance Premiums	50103010	5,372,947.13	
Pag-IBIG Contributions	50103020	414,500.00	
PhilHealth Contributions	50103030	2,072,185.83	
Employees Compensation Insurance Premiums	50103040	433,097.88	
Terminal Leave Benefits	50104030	11,977,934.56	
Other Personnel Benefits	50104990	751,000.00	
Traveling Expenses - Local	50201010	8,576,543.10	
Traveling Expenses - Foreign	50201020	6,574,334.02	
Training Expenses	50202010	10,385,739.59	
Scholarship Grants/Expenses	50202020	55,437,840.42	
Office Supplies Expenses	50203010	5,749,216.44	
Accountable Forms Expenses	50203020	163,500.00	
Drugs and Medicines Expenses	50203070	169,243.64	
Fuel, Oil and Lubricants Expenses	50203090	2,578,236.11	



Textbooks and Instructional Materials Expense	50203110	36,070.00	
Chemical and Filtering Supplies Expenses	50203130	25,300.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	4,393,801.17	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	1,991,693.00	
Other Supplies and Materials Expenses	50203990	5,136,664.59	
Water Expenses	50204010	7,928,271.04	
Electricity Expenses	50204020	15,130,643.04	
Postage and Courier Services	50205010	1,782,840.98	
Telephone Expenses	50205020	3,495,629.20	
Internet Subscription Expenses	50205030	2,552,665.71	
Cable, Satellite, Telegraph and Radio Expenses	50205040	810,193.65	
Awards/Rewards Expenses	50206010	675,000.00	
Research, Exploration and Development Expenses	50207020	550,000.00	
Extraordinary and Miscellaneous Expenses	50210030	1,592,877.18	
Consultancy Services	50211030	6,074,285.56	
Other Professional Services	50211990	70,201,485.10	
Janitorial Services	50212020	22,801,774.01	
Security Services	50212030	24,601,349.22	
Other General Services	50212990	6,486,552.73	
Repairs and Maintenance - Buildings and Other Structures	50213040	2,847,520.47	
Repairs and Maintenance - Machinery and Equipment	50213050	7,525.20	
Repairs and Maintenance - Transportation Equipment	50213060	865,674.64	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	566,575.47	
Subsidy to Regional Offices/Staff Bureaus	50214070	5,223,404,545.73	
Taxes, Duties and Licenses	50215010	17,667.18	
Fidelity Bond Premiums	50215020	591,885.00	
Insurance Expenses	50215030	18,607,845.32	
Printing and Publication Expenses	50299020	7,990,122.99	
Representation Expenses	50299030	172,617.41	
Transportation and Delivery Expenses	50299040	433,451.00	
Rent/Lease Expenses	50299050	399,025.00	
Membership Dues and Contributions to Organizations	50299060	1,338,989.29	
Subscription Expenses	50299070	965,351.97	
Other Maintenance and Operating Expenses	50299990	9,507,947.32	
Bank Charges	50301040	1,796.80	
Depreciation - Buildings and Other Structures	50501040	3,670,768.51	
Depreciation - Machinery and Equipment	50501050	11,772,087.46	
Depreciation - Transportation Equipment	50501060	1,535,475.54	
Depreciation - Furniture, Fixtures and Books	50501070	239,289.39	
Depreciation - Other Property, Plant and Equipment	50501990	567,341.88	
<b>TOTAL</b>		<b>13,841,854,173.90</b>	<b>13,841,854,173.90</b>

Certified Correct:

**GARRIEL M. SAUGON**

Accountant IV

OIC-Accounting Division-FMS

**PRE-CLOSING TRIAL BALANCE  
REGULAR FUND  
AS OF DECEMBER 31, 2020**

**OFFICE OF THE AUDITOR**

T E S D A

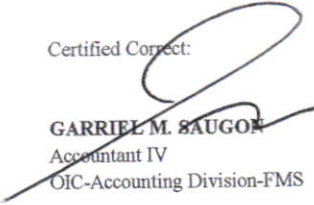
RECEIVED BY *Pr-Ji*  
DATE *2/11/21*  
TIME: *12:16*

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Petty Cash	10101020	2,975,828.58	
Cash - Treasury/Agency Deposit, Regular	10104010	4,048,535.45	
Accounts Receivable	10301010	383,684.75	
Due from National Government Agencies	10303010	428,305,426.67	
Due from Government-Owned and/or Controlled Corporations	10303020	1,864,735,603.64	
Due from Regional Offices	10304030	2,389,800.00	
Due from Operating Units	10304040	2,476,381.00	
Due from Other Funds	10304050	7,142.40	
Due from Officers and Employees	10305020	4,399.99	
Receivables - Disallowances/Charges	10305010	1,212,569.76	
Other Receivables	10305990	973,776.85	
Office Supplies Inventory	10404010	312,163.52	
Accountable Forms, Plates and Stickers Inventory	10404020	9,357,600.58	
Textbooks and Instructional Materials Inventory	10404100	275,457.00	
Construction Materials Inventory	10404130	53,082.72	
Other Supplies and Materials Inventory	10404990	1,736,334.18	
Land	10601010	300,000,000.00	
Buildings	10604010	148,333,621.46	
Accumulated Depreciation - Buildings	10604011		94,592,015.44
Other Structures	10604990	18,259,962.22	
Accumulated Depreciation - Other Structures	10604991		7,772,519.48
Office Equipment	10605020	14,834,351.10	
Accumulated Depreciation - Office Equipment	10605021		11,235,002.76
Information and Communication Technology Equipment	10605030	75,510,239.61	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		52,448,907.07
Communication Equipment	10605070	8,132,871.66	
Accumulated Depreciation - Communication Equipment	10605071		4,992,653.59
Disaster Response and Rescue Equipment	10605090	190,400.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		78,381.33
Other Machinery and Equipment	10605990	7,530,106.62	
Accumulated Depreciation - Other Machinery and Equipment	10605991		6,653,507.19
Motor Vehicles	10606010	39,682,576.00	
Accumulated Depreciation - Motor Vehicles	10606011		20,231,010.76
Furniture and Fixtures	10607010	2,939,771.56	
Accumulated Depreciation - Furniture and Fixtures	10607011		2,520,817.92
Books	10607020	46,704.00	
Accumulated Depreciation - Books	10607021		44,368.80

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Other Property, Plant and Equipment	10698990	6,693,910.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		2,584,042.41
Advances to Special Disbursing Officer	19901030	1,256,383.21	
Advances to Officers and Employees	19901040	95,086.08	
Other Prepayments	19902990	229,400.00	
Guaranty Deposits	19903020	64,750.00	
Other Deposits	19903990	701,150.00	
Other Assets	19999990	825,791,897.37	
Accounts Payable	20101010		24,523,755.50
Due to Officers and Employees	20101020		2,441,205.49
Due to BIR	20201010		3,152,038.76
Due to NGAs	20201050		70,786,013.11
Due to GOCCs	20201060		607,186.88
Due to Regional Offices	20301030		1,378,434,361.18
Due to Operating Units	20301040		854,073.20
Due to Other Funds	20301050		4,123,996.25
Guaranty/Security Deposits Payable	20401040		3,209,392.24
Other Deferred Credits	20501990		142,800.00
Other Payables	29999990		25,095,961.96
Accumulated Surplus/(Deficit)	30101010		2,408,605,662.09
Income from Hostels/Dormitories and Other Like Facilities	40202130		103,550.00
Subsidy from National Government	40301010		5,439,313,470.85
Subsidy from Grants and Donations in Kind	40402020		8,201,368.33
Miscellaneous Income	40609990		487,362.56
Salaries and Wages - Regular	50101010	175,824,067.89	
Salaries and Wages - Casual/Contractual	50101020	661,589.81	
Personal Economic Relief Allowance (PERA)	50102010	8,235,281.83	
Representation Allowance (RA)	50102020	4,077,522.14	
Transportation Allowance (TA)	50102030	3,208,450.00	
Clothing/Uniform Allowance	50102040	1,998,000.00	
Honoraria	50102100	2,409,085.09	
Hazard Pay	50102110	3,818,220.49	
Longevity Pay	50102120	235,000.00	
Overtime and Night Pay	50102130	528,788.38	
Year End Bonus	50102140	14,865,044.70	
Cash Gift	50102150	1,727,750.00	
Other Bonuses and Allowances	50102990	24,594,368.00	
Retirement and Life Insurance Premiums	50103010	5,372,947.13	
Pag-IBIG Contributions	50103020	414,500.00	
PhilHealth Contributions	50103030	2,072,185.83	
Employees Compensation Insurance Premiums	50103040	433,097.88	
Terminal Leave Benefits	50104030	11,977,934.56	
Other Personnel Benefits	50104990	751,000.00	
Traveling Expenses - Local	50201010	8,576,543.10	
Traveling Expenses - Foreign	50201020	6,574,334.02	
Training Expenses	50202010	10,335,739.59	
Scholarship Grants/Expenses	50202020	55,437,840.42	
Office Supplies Expenses	50203010	5,741,512.19	
Accountable Forms Expenses	50203020	85,000.00	
Drugs and Medicines Expenses	50203070	169,243.64	
Fuel, Oil and Lubricants Expenses	50203090	2,578,236.11	
Textbooks and Instructional Materials Expense	50203110	36,070.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	4,157,169.17	

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	1,656,693.00	
Other Supplies and Materials Expenses	50203990	4,993,934.99	
Water Expenses	50204010	7,926,933.32	
Electricity Expenses	50204020	13,587,182.64	
Postage and Courier Services	50205010	1,782,840.98	
Telephone Expenses	50205020	3,488,929.20	
Internet Subscription Expenses	50205030	2,516,085.71	
Cable, Satellite, Telegraph and Radio Expenses	50205040	791,852.88	
Awards/Rewards Expenses	50206010	675,000.00	
Extraordinary and Miscellaneous Expenses	50210030	1,592,877.18	
Consultancy Services	50211030	6,074,285.56	
Other Professional Services	50211990	67,452,315.57	
Janitorial Services	50212020	22,801,774.01	
Security Services	50212030	24,601,349.22	
Other General Services	50212990	6,486,552.73	
Repairs and Maintenance - Buildings and Other Structures	50213040	2,577,496.47	
Repairs and Maintenance - Machinery and Equipment	50213050	5,725.20	
Repairs and Maintenance - Transportation Equipment	50213060	865,674.64	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	435,325.47	
Subsidy to Regional Offices/Staff Bureaus	50214070	5,223,404,545.73	
Taxes, Duties and Licenses	50215010	17,667.18	
Fidelity Bond Premiums	50215020	591,885.00	
Insurance Expenses	50215030	18,607,845.32	
Printing and Publication Expenses	50299020	7,984,074.99	
Representation Expenses	50299030	172,617.41	
Transportation and Delivery Expenses	50299040	433,451.00	
Rent/Lease Expenses	50299050	394,225.00	
Membership Dues and Contributions to Organizations	50299060	1,338,989.29	
Subscription Expenses	50299070	963,531.97	
Other Maintenance and Operating Expenses	50299990	9,504,574.32	
Bank Charges	50301040	1,796.80	
Depreciation - Buildings and Other Structures	50501040	3,670,768.51	
Depreciation - Machinery and Equipment	50501050	7,292,168.63	
Depreciation - Transportation Equipment	50501060	1,535,475.54	
Depreciation - Furniture, Fixtures and Books	50501070	94,587.90	
Depreciation - Other Property, Plant and Equipment	50501990	476,901.84	
<b>TOTAL</b>		<u>9,573,235,425.15</u>	<u>9,573,235,425.15</u>

Certified Correct:

  
**GARRIEL M. SAUGON**  
 Accountant IV  
 OIC-Accounting Division-FMS



OFFICE OF THE AUDITOR

T T S D A

PRE-CLOSING TRIAL BALANCE  
BUSINESS TYPE INCOME  
AS OF DECEMBER 31, 2020

RECEIVED BY .....  
DATE .....  
TIME: .....

جسٹ  
2/11/21  
12:16

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Cash in Bank - Local Currency, Current Account	10102020	18,346,164.41	
Investments in Treasury Bonds-Local	10202030	217,141,840.87	
Accounts Receivable	10301010	16,529,481.69	
Due from National Government Agencies	10303010	21,340.69	
Due from Regional Offices	10304030	747,850.00	
Due from Other Funds	10304050	170,812.50	
Due from Officers and Employees	10305020	7,700.00	
Other Receivables	10305990	175,587.30	
Accountable Forms, Plates and Stickers Inventory	10404020	4,481,696.13	
Textbooks and Instructional Materials Inventory	10404100	65,953.00	
Other Supplies and Materials Inventory	10404990	1,615,542.82	
Semi-Expendable Information and Communication Technology Equipment	10405030	15,520.00	
Office Equipment	10605020	5,595,170.00	
Accumulated Depreciation - Office Equipment	10605021		3,270,994.48
Information and Communication Technology Equipment	10605030	17,203,098.68	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		11,389,384.33
Communication Equipment	10605070	8,130,088.14	
Accumulated Depreciation - Communication Equipment	10605071		5,493,558.25
Disaster Response and Rescue Equipment	10605090	660,038.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		59,406.88
Medical Equipment	10605110	30,000.00	
Accumulated Depreciation - Medical Equipment	10605111		28,500.00
Other Machinery and Equipment	10605990	11,958,376.67	
Accumulated Depreciation - Other Machinery and Equipment	10605991		9,171,607.27
Furniture and Fixtures	10607010	2,122,070.00	
Accumulated Depreciation - Furniture and Fixtures	10607011		1,454,658.65
Other Property, Plant and Equipment	10698990	498,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		435,416.85
Other Assets	19999990	3,858,964.24	
Accounts Payable	20101010		3,602,799.60
Due to Officers and Employees	20101020		4,900.00
Due to BIR	20201010		59,452.79
Due to NGAs	20201050		35,600.00
Due to Other Funds	20301050		7,142.40
Other Unearned Revenue	20502990		4,183,400.00
Other Payables	29999990		308,463.22



Accumulated Surplus/(Deficit)	30101010		265,824,211.91
Other Service Income	40201990		3,757,409.12
Rent/Lease Income	40202050		2,265,805.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		3,590,534.00
Interest Income	40202210		4,811,446.90
Other Business Income	40202990		211,859.03
Miscellaneous Income	40609990		6,784.03
Training Expenses	50202010	50,000.00	
Office Supplies Expenses	50203010	7,704.25	
Accountable Forms Expenses	50203020	78,500.00	
Chemical and Filtering Supplies Expenses	50203130	25,300.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	226,882.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	335,000.00	
Other Supplies and Materials Expenses	50203990	142,729.60	
Water Expenses	50204010	1,337.72	
Electricity Expenses	50204020	1,543,460.40	
Telephone Expenses	50205020	6,700.00	
Internet Subscription Expenses	50205030	36,580.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	18,340.77	
Research, Exploration and Development Expenses	50207020	550,000.00	
Other Professional Services	50211990	2,655,803.92	
Repairs and Maintenance - Buildings and Other Structures	50213040	270,024.00	
Repairs and Maintenance - Machinery and Equipment	50213050	1,800.00	
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	131,250.00	
Rent/Lease Expenses	50299050	4,800.00	
Subscription Expenses	50299070	1,820.00	
Other Maintenance and Operating Expenses	50299990	3,373.00	
Depreciation - Machinery and Equipment	50501050	4,271,492.38	
Depreciation - Furniture, Fixtures and Books	50501070	144,701.49	
Depreciation - Other Property, Plant and Equipment	50501990	90,440.04	
<b>TOTAL</b>		<u><u>319,973,334.71</u></u>	<u><u>319,973,334.71</u></u>

Certified Correct:

  
**GARRIEL M. SAUGON**

Accountant IV

OIC-Accounting Division-FMS

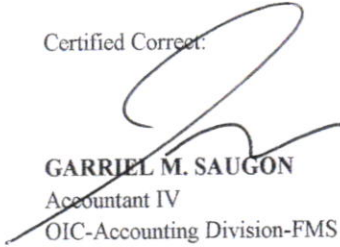
**PRE-CLOSING TRIAL BALANCE  
TRUST FUND  
AS OF DECEMBER 31, 2020**

<b>OFFICE OF THE AUDITOR</b>	
T R S D A	
RECEIVED BY: .....	Prof 2/11/21
DATE: .....	12/16
TIME: .....	

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Cash in Bank - Local Currency, Current Account	10102020	1,987,902,237.81	
Cash - Treasury/Agency Deposit, Trust	10104030	1,574,830.44	
Due from National Government Agencies	10303010	30,579,758.91	
Due from Government-Owned and/or Controlled Corporations	10303020	1,153,629,104.55	
Due from Regional Offices	10304030	751,696,667.44	
Other Receivables	10305990	6,450,080.00	
Other Supplies and Materials for Distribution	10402990	9,160.35	
Accountable Forms, Plates and Stickers Inventory	10404020	208,293.00	
Office Equipment	10605020	380,200.00	
Accumulated Depreciation - Office Equipment	10605021		274,558.38
Information and Communication Technology Equipment	10605030	352,140.00	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		273,935.98
Communication Equipment	10605070	20,650.00	
Accumulated Depreciation - Communication Equipment	10605071		4,577.44
Other Machinery and Equipment	10605990	440,075.00	
Accumulated Depreciation - Other Machinery and Equipment	10605991		388,787.12
Other Assets	19999990	14,466,736.85	
Accounts Payable	20101010		12,464.90
Due to Officers and Employees	20101020		410,910.63
Due to BIR	20201010		34,626.58
Due to NGAs	20201050		220,498,338.58
Due to GOCC'S	20201060		2,750,602.07
Due to Regional Offices	20301030		28,813,599.00
Trust Liabilities	20401010		3,664,434,435.76
Guaranty/Security Deposits Payable	20401040		2,355,347.56
Other Payables	29999990		2,001,230.98
Accumulated Surplus/(Deficit)	30101010		23,643,205.94
Other Service Income	40201990		2,133,500.00
Interest Income	40202210		615,293.12
Honoraria	50102100	214,000.00	
Overtime and Night Pay	50102130	403,889.63	
Semi-Expendable Machinery and Equipment Expenses	50203210	9,750.00	
Other Professional Services	50211990	93,365.61	

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Printing and Publication Expenses	50299020	6,048.00	
Depreciation - Machinery and Equipment	50501050	208,426.45	
<b>TOTAL</b>		<u><u>3,948,645,414.04</u></u>	<u><u>3,948,645,414.04</u></u>

Certified Correct:



**GARRIEL M. SAUGON**  
Accountant IV  
OIC-Accounting Division-FMS